

**Glossary of terms and abbreviations**

Abbreviated form	Expanded form
AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
BAS	Business Auxiliary Services
Board or CBEC	Central Board of Excise and Customs
CCE	Commissionerate of Central Excise
CE	Central Excise
CEGAT	Central Excise and Gold Appellate Tribunal
CENVAT/cenvat	Central Excise Value Added Tax
CESTAT	Customs, Excise & Service Tax Appellate Tribunal
CETA	Central Excise Tariff Act, 1985
CETH	Central Excise Tariff Heading
CGHS	Central Government Health Scheme
DC	Deputy Commissioner
DGS & D	Directorate General of Supplies and Disposals
DPCO	Drugs (Prices Control) Order, 1995
ELT	Excise Law Times
EOU	Export Oriented Unit
FDA	Food and Drug Administration
GOI	Government of India
GTA	Goods Transport Agency
ISD	Input Service Distributor
IT	Income Tax/Information Technology
KPIs	Key Performance Indicators
Ltd.	Limited
LTU	Large Taxpayer Unit
MAPE	Maximum Allowable Post Manufacturing Expenses
MRP	Maximum Retail Price
MSD	Medical Store Depot
NPPA	National Pharmaceutical Pricing Authority
NT	Non-Tariff
P or P	Patent or Proprietary
PLA	Personal Ledger Account
Pvt.	Private

<b>Abbreviated form</b>	<b>Expanded form</b>
RAC	Regional Advisory Committee
RSP	Retail Sale Price
SC	Supreme Court
SCN	Show Cause-cum-Demand Notice/Show Cause Notice
SEZ	Special Economic Zone
SSI	Small Scale Industries
ST	Service Tax
UNO	United Nations Organisation
VAT	Value Added Tax